

Introducción al Análisis Financiero Agrícola

Parte 2: El hábito de mantenimiento de registros o ¿Cuál es el siguiente paso?

Reunión de Productores de A&T de Carolina del Norte
24 de septiembre de 2020

Presentado por: Bruce Fowler y DelRay Lecy



Los presentadores...

Bruce Fowler

- Missouri



DelRay Lecy (Del)

- Minnesota



Por favor, preséntate... en el cuadro de chat

- Si no es un granjero, ¿qué haces?
- ¿Cuál es UNA pregunta que le gustaría responder durante nuestra discusión de hoy?

TAMBIÉN: Ingrese su dirección de correo electrónico en el cuadro de chat para futuras comunicaciones



En revisión...

- **Nosotros hablamos de “Por dónde empezar...”**
- **Presentamos muchas preguntas sobre sus objetivos y información para su negocio....**
- **Hablamos sobre el valor de \$ 1,000 extra en su negocio o para su familia...**
- **Hablamos sobre la importancia de los registros y el hábito de mantenerlos.**
- **Y, revisamos varios informes que proporcionan información para ayudar a tomar decisiones...**
- **Incluido: Ejemplo de estado financiero básico**



Balance Sheet

	1-Jan-20	1-Jan-21
Current Assets		
Cash and Checking		
Crop supplies on hand		
Accounts Receivable		
Other		
Total Current Assets	0	0
Intermediate Assets		
Machinery (Enter items in table on right)	0	0
Equipment (Enter items in table on right)	0	0
Titled equipment (Enter items in table on right)	0	0
Other		
Total Intermediate Assets	0	0
Long Term Assets		
Buildings	0	0
Land Improvements - Timber	0	0
Land	0	0
Other		
Total Long Term Assets	0	0
Personal Assets		
Total Personal Assets		
Total Assets	0	0
Current Liabilities		
Accrued Interest		
Current Loans		
Accounts Payable		
Other		
Total Current Liabilities	0	0
Intermediate Liabilities		
Machinery loans (Enter items in table on right)	0	0
Equipment loans (Enter items in table on right)	0	0
Titled equip. loans(Enter items in table on right)	0	0
Other		
Total Intermediate Liabilities	0	0
Long Term Liabilities		
Building loans	0	0
Land Improvement/Timber loans	0	0
Land Mortgages	0	0
Other		
Total Long Term Liabilities	0	0
Personal Assets		
Total Personal Liabilities		

	1-Jan-20		1-Jan-21	
	Asset Value	Liabilities	Asset Value	Liabilities
Machinery				
Total	0	0	0	0
Equipment				
Total	0	0	0	0
Titled Vehicles				
Total	0	0	0	0


	1-Jan-20		1-Jan-21	
	Asset Value	Liabilities	Asset Value	Liabilities
Buildings				
Total	0	0	0	0
Land Improvements:				
Total	0	0	0	0
Land - descriptions:				



En revisión ...

- **Pero...**
- **Saltamos un poco el arma con ese archivo.**
- **No mostramos cómo reunir los datos para ese archivo...**
- **No demostramos una herramienta básica para rastrear ingresos y gastos usando Excel**
- **Entonces, tenemos que hacer eso durante este taller**





Entonces...¿Qué hay en un buen conjunto de registros agrícolas?

1. Recibos y gastos de la granja (Desglosado según corresponda)
2. Información de cultivos
3. Registros de alimentos para animals
4. Adquisición y desaparición de animales
5. Inventarios de animals, cultivos y alimento



Entonces...¿Qué hay en un buen conjunto de registros agrícolas?

6. Maquinaria, equipo, inventarios de edificios y terrenos y depreciación.
7. Activos, pasivos e ingresos no agrícolas
8. Registros domésticos y personales
9. Registros laborales

Tienes que empezar en algún lugar... comenzar con lo que es importante para usted para su operación



Records, Records, Records...Lo he escuchado todo antes y es demasiado difícil de hacer...

La agricultura no es fácil en primer lugar y tomar decisiones basadas en lo que "piensas" nunca es tan bueno como tomar decisiones basadas en lo que "sabes".

... los registros le ayudan a saber más.

Saber genera confianza y ganancias



Recuerde esto sobre los buenos registros de la granja...

Primero, debe darse cuenta de que llevar registros es un **hábito** fundamental para el éxito del negocio a largo plazo.

Segundo, es fundamental mantener registros de **las cosas que necesita** para ayudar a tomar decisiones informadas.

Tercero, sólo tienes que decidir **hacerlo**



Recuerde también este ejemplo de un informe que puede usar para las decisiones SI tiene buenos registros...

- Análisis de granjas vegetales – Esto es lo que usted está buscando tener al final del año
- Este objetivo es mostrarle un paso hacia la creación de un análisis de su operación...



Income Statement

<i>Income</i>	Quantity	Price	Amount	<i>Expense</i>	Amount
Vegetables, csa	- \$	-\$	36,693	Seed	1,779
Vegetables, Farmers Market	- \$	-\$	3,549	Fertilizer	1,842
Vegetables, Roadside Stand	- \$	-\$	11,110	Packaging and supplies	416
Vegetables, Wholesale	- \$	-\$	2,047	Crop Supplies	2,240
Other government payments			1,014	Crop Consultants	218
Other farm income			5,879	Crop Marketing	1,019
				Crop Auto and Travel Expense	4,132
				Interest	6,021
				Fuel & oil	2,826
				Repairs	2,324
				Hired labor	890
				Real estate taxes	684
				Farm insurance	1,591
				Utilities	3,258
				Dues & professional fees	370
				Organic certification	814
				Purchase of resale items	529
				Miscellaneous	580
Gross cash income			60,292	Total cash expense	31,533
				Net cash income	28,759



Recuerde también este ejemplo de un informe que puede usar para las decisiones SI tiene buenos registros...

- Análisis de granjas vegetales – Esto es lo que usted está buscando tener al final del año
- Nuestro objetivo es mostrarle un paso hacia la creación de un análisis de su operación...





Echemos un vistazo como herramienta básica de mantenimiento de registros en Excel...

- Nuestro enfoque esta noche es registrar ingresos y gastos
- Un factor clave en el registro de ingresos y gastos para hacerlo de manera oportuna y regular (NOTA: anualmente no es puntual o regular)
- El seguimiento diario y la presentación de ingresos y gastos es necesario
- Registrar esa información en un sistema de mantenimiento de registros debe hacerse al menos mensualmente





Echemos un vistazo como herramienta básica de mantenimiento de registros en Excel...

- Aquí hay un: [hoja de trabajo básica de mantenimiento de registros de Excel.](#)



Name	<input type="text"/>	Business Name	<input type="text"/>
Address	<input type="text"/>	City, State, Zip	<input type="text"/>
Phone Number	<input type="text"/>	email	<input type="text"/>

Income for this year													
Sale of Vegetables	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
Total Vegetable Income:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fruits	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
Total Fruit Income:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Animals	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
Total Income from Animals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other:	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Government Payments													\$0.00
Coop Patronage Dividends													\$0.00
Other:													\$0.00
Other:													\$0.00
Other:													\$0.00
Other:													\$0.00
Miscellaneous Income:													\$0.00
Total Other Income:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total - All Income Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Use the cells below for adding new entries to the month to calculate the new month total. (Enter current month total in top cell and new items in the cell below) (Clear numbers after each use)

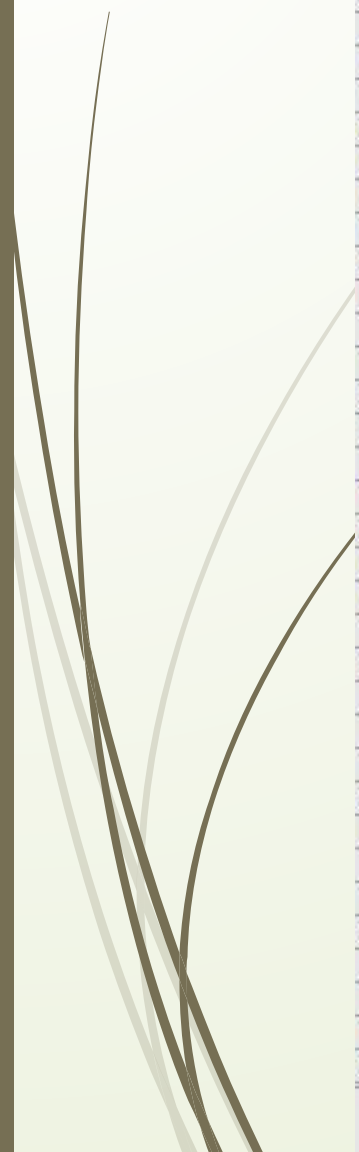
\$0.00
New Total = ^
NCFBM



Expenses for this year													
Crop Expenses	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Seed and Plants													\$0.00
Fertilizer													\$0.00
Crop chemicals													\$0.00
Non-chemical crop protection													\$0.00
Irrigation/Watering energy													\$0.00
Packaging and Supplies													\$0.00
Crop custom hire, hauling, & trucking													\$0.00
Crop consultants & marketing													\$0.00
Other:													\$0.00
Other:													\$0.00
Other:													\$0.00
Crop Miscellaneous													\$0.00
Total Crop Expense:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Livestock Expenses	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Purchased feed													\$0.00
Breeding fees													\$0.00
Veterinary expense													\$0.00
Supplies & Bedding													\$0.00
Livestock hauling & trucking													\$0.00
Livestock Consultants & Marketing													\$0.00
Other:													\$0.00
Other:													\$0.00
Other:													\$0.00
Total Livestock Expense:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Related Operating Expenses	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Interest													\$0.00
Fuel & oil													\$0.00
Repairs													\$0.00
Hired Labor													\$0.00
Land rent													\$0.00
Machinery Lease													\$0.00
Building lease													\$0.00
Real estate taxes													\$0.00
Utilities													\$0.00
Farm insurance													\$0.00
Dues & professional fees													\$0.00
Organic certification													\$0.00

Use the cells below for adding new entries to the month to calculate the new month total (Enter current month total in top cell and new items in the cells below)
 (Clear numbers after each use)

\$0.00
 New Total = ^



Personal Income	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Personal wages & salary													\$0.00
Personal business income													\$0.00
Personal rental income													\$0.00
Personal interest income													\$0.00
Personal cash dividends													\$0.00
Tax refunds													\$0.00
Other personal income													\$0.00
Total Personal Income:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Personal Expense	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Food & meals													\$0.00
Medical care													\$0.00
Health insurance													\$0.00
Cash donations													\$0.00
Household supplies													\$0.00
Clothing													\$0.00
Personal care													\$0.00
Child / Dependent care													\$0.00
Alimony & child support													\$0.00
Gifts													\$0.00
Education													\$0.00
Recreation													\$0.00
Utilities (household share)													\$0.00
Personal vehicle operating exp.													\$0.00
Household real estate taxes													\$0.00
Dwelling rent													\$0.00
Household repairs													\$0.00
Personal interest													\$0.00
Disability / long term care ins.													\$0.00
Life insurance payments													\$0.00
Personal property insurance													\$0.00
Miscellaneous													\$0.00
Total Personal Cash Expenses:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other non-farm expenditure	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Income taxes													\$0.00
Furnishings & appliances purch.													\$0.00
Nonfarm vehicle purchases													\$0.00
Nonfarm real estate purchases													\$0.00
Other nonfarm capital purch.													\$0.00

Use the cells below for adding new entries to the month to calculate the new month total (Enter current month total in top cell and new items in the cells below) (Clear numbers after each use)

\$0.00
New Total = ^



MUESTRA
Elementos
de ingresos
de cultivos
para que los
revisemo...



Income Record

Page#

Business Name

The Veggie Patch—2020 Income Record

Date	Type	Description	Per Unit	Units	Total
5/10	Income	4 month CSA's	800	37	29600
5/30	Income	Highway 1 roadside stand			43
6/10	Income	June CSA's	250	7	1750
6/13	Income	Highway 1 roadside stand			771
6/20	Income	Community Farmer's Market			188
6/27	Income	Highway 1 roadside stand			1101
7/10	Income	July CSA's	250	11	2750
7/11	Income	Highway 1 roadside stand			5505
7/18	Income	Community Farmer's Market			1847
7/25	Income	Highway 1 roadside stand			2009
8/8	Income	Highway 1 roadside stand			993
8/10	Income	August CSA's (plus one w/extra!)			2593
8/15	Income	Community Farmer's Market			1424
8/22	Income	Highway 1 roadside stand			688
8/31	Income	Inventory to HyVee			2047



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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1	Name					Business Name												
2						The Veggie Patch												
3	Address					City, State, Zip												
4																		
5	Phone Number					email												
6																		
7																		
8	Income for this year	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total				
9	Sale of Vegetables																	
10	CSA-full subscription \$800-4 months					\$29,600.00												\$29,600.00
11	CSA-Monthly sub \$250 per month						\$1,750.00											\$1,750.00
12	Farmer's Market						\$188.00											\$188.00
13	Roadside stands					\$43.00	\$1,872.00											\$1,915.00
14	Wholesale																	\$0.00
15																		\$0.00
16																		\$0.00
17														Total from Vegetables:	\$33,453.00			
18	Sale of Fruits																	
19																		
20																		
21																		
22																		
23																		
24																		
25																		
26														Total from Fruits:	\$0.00			
27	Sale of Animals																	
28																		
29																		
30																		

Use the cells below for adding new entries to the month to calculate the new month total (Enter current month total in top cell and new items in the cells below) (Clear numbers after each use)

\$0.00
New Total = ^
NCFBM

Cash Income Cash Expenses Personal Income Calc

Ready



MUESTRA
Elementos
de ingresos
de cultivos
para que los
revisemo...

Date	Type	Description	Per Unit	Units	Total
5/10	Income	4 month CSA's	800	37	29600
5/30	Income	Highway 1 roadside stand			43
6/10	Income	June CSA's	250	7	1750
6/13	Income	Highway 1 roadside stand			771
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7/18	Income	Community Farmer's Market			1847
7/25	Income	Highway 1 roadside stand			2009
8/8	Income	Highway 1 roadside stand			993
8/10	Income	August CSA's (plus one w/extra!)			2593
8/15	Income	Community Farmer's Market			1424
8/22	Income	Highway 1 roadside stand			688
8/31	Income	Inventory to HyVee			2047



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Conditional Formatting Table Cell Styles Insert Delete Format

AutoSum Fill Clear Sort & Filter Find & Select

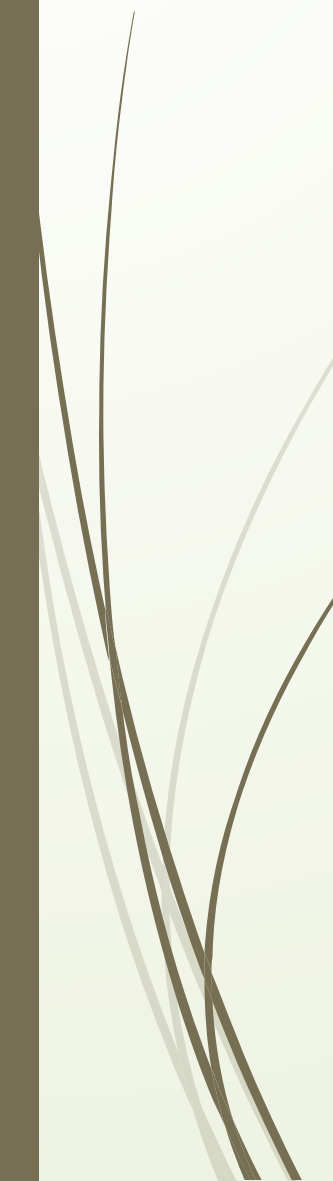
N17 =SUM(N10:N16)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
2	Name					Business Name	The Veggie Patch										
4	Address					City, State, Zip											
6	Phone Number					email											
8	Income for this year	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total			
9	Sale of Vegetables																
10	CSA-full subscription \$800-4 months					\$29,600.00											\$29,600.00
11	CSA-Monthly sub \$250 per month						\$1,750.00	\$2,750.00	\$2,593.00								\$7,093.00
12	Farmer's Market						\$188.00	\$1,847.00	\$1,424.00								\$3,459.00
13	Roadside stands					\$43.00	\$1,872.00	\$7,514.00	\$1,681.00								\$11,110.00
14	Wholesale								\$2,047.00								\$2,047.00
15																	\$0.00
16																	\$0.00
17														Total from Vegetables:			\$53,309.00
18	Sale of Fruits																
19																	\$0.00
20																	\$0.00
21																	\$0.00
22																	\$0.00
23																	\$0.00
24																	\$0.00
25																	\$0.00
26														Total from Fruits:			\$0.00
27	Sale of Animals																
28																	\$0.00
29																	\$0.00
30																	\$0.00

Use the cells below for adding new entries to the month to calculate the new month total (Enter current month total in top cell and new items in the cells below) (Clear numbers after each use)

\$0.00
New Total = ^
NCFBM

Cash Income Cash Expenses Personal Income Calc



MUESTRA Otros elementos de ingresos para que los revisemos...

Other Income & Expenses					
Date	Type	Description	Per Unit	Units	Total
5/31	Income	USDA—cost share—organic cert			1014
6/15	Income	NC 4-H Kids Farm Conf—speaking fee			290
6/30	Income	NC Small Bus Admin—KickStarter 2020			5489
7/22	Income	NC A&T - Research Stipend			50
8/28	Income	NC Dept. of Ag—Pond Payment			50



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N42 $=+N17+N26+N32+N41$

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
15														\$0.00			
16														\$0.00			
17														Total from Vegetables:	\$53,309.00		
18	Sale of Fruits																
19														\$0.00			
20														\$0.00			
21														\$0.00			
22														\$0.00			
23														\$0.00			
24														\$0.00			
25														\$0.00			
26														Total from Fruits:	\$0.00		
27	Sale of Animals																
28														\$0.00			
29														\$0.00			
30														\$0.00			
31														\$0.00			
32														Total from Livestock:	\$0.00		
33	Other:																
34	Government Payments					\$1,014.00					\$50.00						\$1,064.00
35	Coop Patronage Dividends																\$0.00
36	Other: Kickstarter						\$5,489.00										\$5,489.00
37	Other:																\$0.00
38	Other:																\$0.00
39	Other:																\$0.00
40	Miscellaneous Income:						\$290.00	\$50.00									\$340.00
41														Total from Other Income:	\$6,893.00		
42														Total from Other Income:	\$6,893.00		
43														Grand Total:	\$60,202.00		

Cash Income Cash Expenses Personal Income Calc



month total in top cell and new items in the cells below) (Clear numbers after each use)

\$0.00
New Total = ^
NCFBM



MUESTRA de recibos de gastos para que los revisemos...

SALES RECEIPT

Receipt Number: _____
Date: 5/1/2020

Merchant Name: NC Supply

Merchant Phone Number: _____

Merchant Street Address: _____

City/State/ZIP: _____

Sold to:

Name: Cash

Company Name: _____

Street Address: _____

City/State/ZIP: _____

Phone Number: _____

Description	Quantity	Price/Unit	Line Total
Kale - Prizm Seed	5#		30
Pepper - Big Dipper - Seed	4#		22
Pepper - A Wonder - Seed	4#		28
Swt Potato - GA Jet - Roots	25#		750
Swt Potato - Centennial - Roots	20#		600
			<u>\$1430</u>

Pd

Subtotal: \$ _____

Discount: \$ _____

SALES RECEIPT

Receipt Number: _____
Date: 5/13/2020

Merchant Name: NC Supply

Merchant Phone Number: _____

Merchant Street Address: _____

City/State/ZIP: _____

Sold to:

Name: Cash

Company Name: _____

Street Address: _____

City/State/ZIP: _____

Phone Number: _____

Description	Quantity	Price/Unit	Line Total
Tomato			
6" plants - 6 pack			
Early Girl	200		197
Defiant	100		98
Celebration	100		99
			<u>\$394</u>

Pd



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Paste Calibri 11 Wrap Text Currency Conditional Formatting Format as Table Cell Styles Insert Delete Format AutoSum Fill Clear Sort & Filter Find & Select

Clipboard Font Alignment Number Styles Cells Editing

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
11	Expenses for this year	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total		
12	Crop Expenses															
13	Seed and Plants					\$1,824.00								\$1,824.00		
14	Fertilizer													\$0.00		
15	Crop chemicals													\$0.00		
16	Non-chemical crop protection													\$0.00		
17	Irrigation/Watering energy													\$0.00		
18	Packaging and Supplies													\$0.00		
19	Crop custom hire, hauling, & trucking													\$0.00		
20	Crop consultants & marketing													\$0.00		
21	Other:													\$0.00		
22	Other:													\$0.00		
23	Other:													\$0.00		
24	Crop Miscellaneous													\$0.00		
25	Livestock Expenses															
26	Purchased feed													\$0.00		
27	Breeding fees													\$0.00		
28	Veterinary expense													\$0.00		
29	Supplies & Bedding													\$0.00		\$1,430.00
30	Livestock hauling & trucking													\$0.00		\$394.00
31	Livestock Consultants & Marketing													\$0.00		+
32	Other:													\$0.00		
33	Other:													\$0.00		
34	Other:													\$0.00		
35	Related Operating Expenses															\$1,824.00
36	Interest													\$0.00		New Total = ^
37	Fuel & oil													\$0.00		
38	Repairs													\$0.00		
39	Mixed Labor															

Cash Income Cash Expenses Personal Income Calc

Use the cells below for adding new entries to the month to calculate the new month total (Enter current month total in top cell and new items in the cells below) (Clear numbers after each use)



MUESTRA de recibos de gastos para que los revisemos...

□ Comprado de:

Aggie
Fertilizer
Company

SALES RECEIPT

Receipt Number: _____

Date: 5/3/2020

Merchant Name: Aggie Fert

Merchant Phone Number: _____

Merchant Street Address: _____

City/State/ZIP: _____

Sold to:

Name: Cash

Company Name: _____

Street Address: _____

City/State/ZIP: _____

Phone Number: _____

Description	Quantity	Price/Unit	Line Total
<u>10-10-10 Bag Fert 50#</u>	<u>20-</u>	<u>27⁵⁰</u>	<u>550-</u>
<u>12-12-12 Liquid Fert 2.5gal</u>	<u>10</u>	<u>82-</u>	<u>820-</u>
			<u>1370</u>
			<u>5% Cash</u>
			<u>68⁵⁰</u>
			<u>1301⁵⁰</u>
			<u>Paid</u>



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F15

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
11	Expenses for this year	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total		
12	Crop Expenses															
13	Seed and Plants					\$1,824.00								\$1,824.00		
14	Fertilizer					\$1,301.50								\$1,301.50		
15	Crop chemicals													\$0.00		
16	Non-chemical crop protection													\$0.00		
17	Irrigation/Watering energy													\$0.00		
18	Packaging and Supplies													\$0.00		
19	Crop custom hire, hauling, & trucking													\$0.00		
20	Crop consultants & marketing													\$0.00		
21	Other:													\$0.00		
22	Other:													\$0.00		
23	Other:													\$0.00		
24	Crop Miscellaneous													\$0.00		
25	Livestock Expenses															
26	Purchased feed													\$0.00		
27	Breeding fees													\$0.00		
28	Veterinary expense													\$0.00		
29	Supplies & Bedding													\$0.00		
30	Livestock hauling & trucking													\$0.00		
31	Livestock Consultants & Marketing													\$0.00		
32	Other:													\$0.00		
33	Other:													\$0.00		
34	Other:													\$0.00		
35	Related Operating Expenses															
36	Interest													\$0.00		
37	Fuel & oil													\$0.00		
38	Repairs													\$0.00		
39	Used Labor													\$0.00		
																\$0.00
																New Total = ^

Cash Income Cash Expenses Personal Income Calc



Use the cells below for adding new entries to the month to calculate the new month total (Enter current month total in top cell and new items in the cells below) (Clear numbers after each use)



MUESTRA de recibos de gastos para que los revisemos...

□ Comprado de:

Aggie Fertilizer Company

SALES RECEIPT

Receipt Number: _____

Date: 6/1/2020

Merchant Name: Aggiefert

Merchant Phone Number: _____

Merchant Street Address: _____

City/State/ZIP: _____

Sold to:

Name: Cash

Company Name: _____

Street Address: _____

City/State/ZIP: _____

Phone Number: _____

Description	Quantity	Price/Unit	Line Total
12-12-12 Liquid 2.5gal	6	85-	510
- 5% Cash			- 25.50
			<u>\$ 484.50</u>
Paid			



MUESTRA de recibos de gastos para que los revisemos...

- Reembolso De:
NC Supply Company

SALES RECEIPT

Receipt Number: _____
Date: 6/3/2020

Merchant Name: NC Supply
Merchant Phone Number: _____
Merchant Street Address: _____
City/State/ZIP: _____

Sold to:
Name: _____
Company Name: Cash Refund
Street Address: _____
City/State/ZIP: _____
Phone Number: _____

Description	Quantity	Price/Unit	Line Total
Returned Big Dipper Seed	4		- 22
Refund - Tomatoes Defiant - 25 <u>dead</u>			- 23
			- 45
<u>Paid Cash</u>			

Subtotal: \$ _____
Discount: \$ _____



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H18

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
11	Expenses for this year	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total		
12	Crop Expenses															
13	Seed and Plants					\$1,824.00	-\$45.00							\$1,779.00		
14	Fertilizer					\$1,301.50	\$540.50							\$1,842.00		
15	Crop chemicals													\$0.00		
16	Non-chemical crop protection													\$0.00		
17	Irrigation/Watering energy													\$0.00		
18	Packaging and Supplies						\$416.00							\$416.00		
19	Crop custom hire, hauling, & trucking													\$0.00		
20	Crop consultants & marketing													\$0.00		
21	Other:													\$0.00		
22	Other:													\$0.00		
23	Other:													\$0.00		
24	Crop Miscellaneous													\$0.00		
25	Livestock Expenses															
26	Purchased feed													\$0.00		
27	Breeding fees													\$0.00		
28	Veterinary expense													\$0.00		
29	Supplies & Bedding													\$0.00		
30	Livestock hauling & trucking													\$0.00		
31	Livestock Consultants & Marketing													\$0.00		
32	Other:													\$0.00		
33	Other:													\$0.00		
34	Other:													\$0.00		
35	Related Operating Expenses															\$0.00
36	Interest													\$0.00		New Total = ^
37	Fuel & oil													\$0.00		
38	Repairs													\$0.00		
39	Used Labor															

Cash Income Cash Expenses Personal Income Calc

Use the cells below for adding new entries to the month to calculate the new month total (Enter current month total in top cell and new items in the cells below) (Clear numbers after each use)



MUESTRA Otros

elementos
de gastos
para que los
revisemos...



Other Income & Expenses

Page#

Business Name

The Veggie Patch

Date	Type	Description	Per Unit	Units	Total
5/31	Expense	IRA contribution			2500
6/30	Expense	IRA Contribution			2500
7/31	Expense	IRA Contribution			2500
8/31	Expense	IRA Contribution			2000
5/1	Expense	Planting Equipment Repair			110
5/31	Expense	Greenhouse Supplies			229
6/14	Expense	Printing			206
6/16	Expense	Zoho			12
6/30	Expense	C U BIG! Advertising			789
7/14	Expense	Advertising (new business cards)			230
8/31	Expense	Produce Supply			2011



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Calibri - 11 A A Wrap Text Currency

B I U Merge & Center \$ % .00 →.0

Conditional Formatting Table Cell Styles Insert Delete Format

AutoSum Fill Clear Sort & Filter Find & Select

140

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
15	Cash donations													\$0.00		items in the cells below) (Clear numbers after each use)
16	Household supplies													\$0.00		
17	Clothing													\$0.00		
18	Personal care													\$0.00		
19	Child / Dependent care													\$0.00		
20	Alimony & child support													\$0.00		
21	Gifts													\$0.00		
22	Education													\$0.00		
23	Recreation													\$0.00		
24	Utilities (household share)													\$0.00		
25	Personal vehicle operating exp.													\$0.00	\$0.00	
26	Household real estate taxes													\$0.00		New Total = ^
27	Dwelling rent													\$0.00		
28	Household repairs													\$0.00		
29	Personal interest													\$0.00		
30	Disability / long term care ins.													\$0.00		
31	Life insurance payments													\$0.00		
32	Personal property insurance													\$0.00		
33	Miscellaneous													\$0.00		
34														\$0.00		
														\$0.00		
35	Other non-farm expenditures	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total		
36	Income taxes													\$0.00		
37	Furnishings & appliances purch.													\$0.00		
38	Nonfarm vehicle purchases													\$0.00		
39	Nonfarm real estate purchases													\$0.00		
40	Other nonfarm capital purch.													\$0.00		
41	Nonfarm savings & investments					\$2,500.00	\$2,500.00	\$2,500.00	\$2,000.00					\$9,500.00		
42														\$0.00		

Cash Income Cash Expenses Personal Income Calc



MUESTRA Otros

elementos
de gastos
para que los
revisemos...



Other Income & Expenses

Page#

Business Name

The Veggie Patch

Date	Type	Description	Per Unit	Units	Total
5/31	Expense	IRA contribution			2500
6/30	Expense	IRA Contribution			2500
7/31	Expense	IRA Contribution			2500
8/31	Expense	IRA Contribution			2000
5/1	Expense	Planting Equipment Repair			110
5/31	Expense	Greenhouse Supplies			229
6/14	Expense	Printing			206
6/16	Expense	Zoho			12
6/30	Expense	C U BIG! Advertising			789
7/14	Expense	Advertising (new business cards)			230
8/31	Expense	Produce Supply			2011



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118

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
16	Non-chemical crop protection													\$0.00		Use the cells below for adding new entries to the month to calculate the new month total (Enter current month total in top cell and new items in the cells below) (Clear numbers after each use)
17	Irrigation/Watering energy													\$0.00		
18	Packaging and Supplies						\$416.00	\$2,011.00						\$2,427.00		
19	Crop custom hire, hauling, & trucking													\$0.00		
20	Crop consultants & marketing						\$995.00							\$995.00		
21	Other: Greenhouse Supplies					\$229.00								\$229.00		
22	Other:													\$0.00		
23	Other:													\$0.00		
24	Crop Miscellaneous													\$0.00		
25	Livestock Expenses															
26	Purchased feed													\$0.00		
27	Breeding fees													\$0.00		
28	Veterinary expense													\$0.00		
29	Supplies & Bedding													\$0.00		
30	Livestock hauling & trucking													\$0.00		
31	Livestock Consultants & Marketing													\$0.00		
32	Other:													\$0.00		
33	Other:													\$0.00		
34	Other:													\$0.00		
35	Related Operating Expenses														\$0.00	
36	Interest													\$0.00		
37	Fuel & oil													\$0.00		
38	Repairs					\$110.00								\$110.00		
39	Hired Labor													\$0.00		
40	Land rent													\$0.00		
41	Machinery Lease													\$0.00		
42	Building lease													\$0.00		
43	Real estate taxes													\$0.00		
44	Utilities													\$0.00		
45	Farm insurance													\$0.00		
46	Dues & professional fees													\$0.00		
47	Organic certification													\$0.00		
48	Purchase of resale items													\$0.00		
49	Miscellaneous						\$12.00	\$230.00						\$242.00		
50	Other:													\$0.00		
51																Grand Total: \$5,613.00
52																
53																

Cash Income Cash Expenses Personal Income Calc





Entonces ... ¿cómo se ve la impresión de esta herramienta?

- Impresión básica de la herramienta de mantenimiento de registros



Name

Business Name

Address

City, State, Zip

Phone Number

email

Income for this year													
Sale of Vegetables	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
CSA-full subscription \$800-4 months					\$29,600.00								\$29,600.00
CSA-Monthly sub \$250 per month						\$1,750.00	\$2,750.00	\$2,593.00					\$7,093.00
Farmer's Market						\$188.00	\$1,847.00	\$1,424.00					\$3,459.00
Roadside stands					\$43.00	\$1,872.00	\$7,514.00	\$1,681.00					\$11,110.00
Wholesale								\$2,047.00					\$2,047.00
													\$0.00
													\$0.00
Total Vegetable Income:	\$0.00	\$0.00	\$0.00	\$0.00	\$29,643.00	\$3,810.00	\$12,111.00	\$7,745.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,309.00
Sale of Fruits	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
													\$0.00
Total Fruit Income:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Animals	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
													\$0.00
													\$0.00
													\$0.00
													\$0.00
Total Income from Animals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other:	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Government Payments					\$1,014.00			\$50.00					\$1,064.00
Coop Patronage Dividends													\$0.00
Other: Speaking Fee						\$290.00							\$290.00
Other: Grants						\$5,489.00							\$5,489.00
Other:													\$0.00
Other:													\$0.00
Miscellaneous Income:							\$50.00						\$50.00
Total Other Income:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,779.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,829.00
Grand Total - All Income Sources:	\$0.00	\$0.00	\$0.00	\$0.00	\$1,014.00	\$5,779.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,893.00



Crop Expenses	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Seed and Plants					\$1,824.00	-\$45.00							\$1,779.00
Fertilizer					\$1,301.50	\$540.50							\$1,842.00
Crop chemicals													\$0.00
Non-chemical crop protection					\$345.00	\$643.00							\$988.00
Irrigation/Watering energy					\$123.00	\$234.00	\$345.00	\$456.00					\$1,158.00
Packaging and Supplies						\$416.00		\$2,011.00					\$2,427.00
Crop custom hire, hauling, & trucking													\$0.00
Crop consultants & marketing			\$325.00	\$250.00	\$250.00	\$250.00	\$258.00						\$1,333.00
Other: Greenhouse Supplies		\$765.00			\$229.00								\$994.00
Other:													\$0.00
Other:													\$0.00
Crop Miscellaneous													\$0.00
Total Crop Expense:	\$0.00	\$765.00	\$325.00	\$250.00	\$4,072.50	\$2,038.50	\$603.00	\$2,467.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,521.00
Livestock Expenses	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Purchased feed													\$0.00
Breeding fees													\$0.00
Veterinary expense													\$0.00
Supplies & Bedding													\$0.00
Livestock hauling & trucking													\$0.00
Livestock Consultants & Marketing													\$0.00
Other:													\$0.00
Other:													\$0.00
Other:													\$0.00
Total Livestock Expense:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Related Operating Expenses	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Interest			\$2,750.00							\$2,260.00			\$5,010.00
Fuel & oil		\$1,255.00					\$987.00						\$2,242.00
Repairs					\$110.00	\$345.00	\$672.00						\$1,127.00
Hired Labor													\$0.00
Land rent													\$0.00
Machinery Lease													\$0.00
Building lease													\$0.00
Real estate taxes													\$0.00
Utilities				\$85.00	\$97.00	\$106.00	\$108.00	\$143.00	\$104.00				\$643.00
Farm insurance	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$1,500.00
Dues & professional fees	\$85.00												\$85.00
Organic certification	\$875.00							\$432.00					\$1,307.00
Purchase of resale items													\$0.00
Miscellaneous						\$12.00							\$12.00
Other:						\$995.00	\$230.00						\$1,225.00
Total Related Operating Expense:	\$1,085.00	\$1,380.00	\$2,875.00	\$210.00	\$332.00	\$1,583.00	\$2,122.00	\$700.00	\$229.00	\$2,385.00	\$125.00	\$125.00	\$13,151.00



Personal Income	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Personal wages & salary	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$49,020.00
Personal business income													\$0.00
Personal rental income													\$0.00
Personal interest income													\$0.00
Personal cash dividends													\$0.00
Tax refunds													\$0.00
Other personal income													\$0.00
Total Personal Income:	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$4,085.00	\$49,020.00
Personal Expense	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Food & meals	\$542.00	\$512.00	\$478.00	\$499.00	\$612.00	\$701.00	\$456.00	\$490.00	\$473.00	\$542.00	\$587.00	\$655.00	\$6,547.00
Medical care			\$345.00										\$345.00
Health insurance	\$712.00	\$712.00	\$712.00	\$712.00	\$712.00	\$712.00	\$712.00	\$712.00	\$712.00	\$712.00	\$712.00	\$712.00	\$8,544.00
Cash donations	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00
Household supplies	\$43.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$417.00
Clothing	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$900.00
Personal care													\$0.00
Child / Dependent care													\$0.00
Alimony & child support													\$0.00
Gifts	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$600.00
Education													\$0.00
Recreation	\$71.00	\$72.00	\$73.00	\$74.00	\$75.00	\$87.00	\$76.00	\$75.00	\$74.00	\$73.00	\$72.00	\$70.00	\$892.00
Utilities (household share)	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$54.00	\$648.00
Personal vehicle operating exp.	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$408.00
Household real estate taxes													\$0.00
Dwelling rent													\$0.00
Household repairs													\$0.00
Personal interest			\$456.00							\$567.00			\$1,023.00
Disability / long term care ins.													\$0.00
Life insurance payments	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$660.00
Personal property insurance													\$0.00
Miscellaneous	\$52.00	\$54.00	\$64.00	\$56.00	\$45.00	\$34.00	\$32.00	\$43.00	\$13.00	\$54.00	\$67.00	\$87.00	\$601.00
Total Personal Cash Expenses:	\$1,788.00	\$1,752.00	\$2,530.00	\$1,743.00	\$1,846.00	\$1,936.00	\$1,678.00	\$1,722.00	\$1,674.00	\$2,350.00	\$1,840.00	\$1,926.00	\$22,785.00
Other non-farm expenditures	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total
Income taxes				\$5,112.00									\$5,112.00
Furnishings & appliances purch.											\$1,234.00		\$1,234.00
Nonfarm vehicle purchases													\$0.00
Nonfarm real estate purchases													\$0.00
Other nonfarm capital purch.													\$0.00
Nonfarm savings & investments					\$2,500.00	\$2,500.00	\$2,500.00	\$2,000.00					\$9,500.00
Total Non-farm Expenditures:	\$0.00	\$0.00	\$0.00	\$5,112.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,000.00	\$0.00	\$0.00	\$1,234.00	\$0.00	\$15,846.00
Total Expenses & Expenditures:	\$1,788.00	\$1,752.00	\$2,530.00	\$6,855.00	\$4,346.00	\$4,436.00	\$4,178.00	\$3,722.00	\$1,674.00	\$2,350.00	\$3,074.00	\$1,926.00	\$38,631.00



Un paso a la vez...

- **Ahora tiene su resumen de ingresos y gastos del año**
- **Una vez que tenga esa información, estará listo para pensar en todo un análisis financiero de granja**
- **Como otro paso, echemos un breve vistazo a ese archivo "Estado Financiero" una vez más... *Ejemplo de estado financiero básico***

Ese paso es para futuras discusiones...



Balance Sheet		
	1-Jan-20	1-Jan-21
Current Assets		
Cash and Checking		
Crop supplies on hand		
Accounts Receivable		
Other		
Total Current Assets	0	0
Intermediate Assets		
Machinery (Enter items in table on right)	0	0
Equipment (Enter items in table on right)	0	0
Titled equipment (Enter items in table on right)	0	0
Other		
Total Intermediate Assets	0	0
Long Term Assets		
Buildings	0	0
Land Improvements - Timber	0	0
Land	0	0
Other		
Total Long Term Assets	0	0
Personal Assets		
Total Personal Assets		
Total Assets	0	0
Current Liabilities		
Accrued Interest		
Current Loans		
Accounts Payable		
Other		
Total Current Liabilities	0	0
Intermediate Liabilities		
Machinery loans (Enter items in table on right)	0	0
Equipment loans (Enter items in table on right)	0	0
Titled equip. loans (Enter items in table on right)	0	0

	1-Jan-20		1-Jan-21	
	Asset Value	Liabilities	Asset Value	Liabilities
Machinery				
Total	0	0	0	0
Equipment				
Total	0	0	0	0
Titled Vehicles				
Total	0	0	0	0

Long Term:	1-Jan-20		1-Jan-21	
	Asset Value	Liabilities	Asset Value	Liabilities
Buildings				



Income Statement

2020

Gross Farm/Business Income	<i>Quantity</i>	<i>Price</i>	Income
Sale of:			0
Sale of:			0
Sale of:			0
Sale of:			0
Sale of:			0
Sale of:			0
Other			0
Government Payments			
Patronage Dividends, Miscellaneous Income			
Gross Farm Income			0


Cash Farm Expense	Total Cash Farm Expense
Seedlings	0
Fertilizer	
Herbicides and/or Pesticides	
Other Crop Expenses / Supplies	
Feed Purchased	
Veterinary Expense	
Other Livestock Expenses / Supplies	
Fuel & Oil / Repairs	
Custom Work	
Leases	
Interest	
General Supplies	
Hired Labor	
Real Estate Taxes	
Farm Insurance	
Utilities	
Dues & Professional Fees	
Other	
Total Cash Farm Expense	0
Net Cash Income	0

Inventory Changes	<i>Eqg Inv</i>	<i>Purchases</i>	<i>Sales</i>	<i>End Inv</i>	<i>Inv Chg</i>



En conclusión...

Esperamos que haya encontrado valor en esta presentación...



¿Tenemos alguna pregunta en el cuadro de chat?



En conclusión ...

Por favor, responda las dos preguntas a continuación usando el cuadro de chat...

- ¿Qué cambio vas a hacer a causa de esta presentación?
- ¿Qué pregunta tiene que no fue respondida hoy?



Gracias por participar hoy

